Individual Master File (IMF) Decoding

Christopher M. Hansen

Family Guardian Website

http://famguardian.org

February 21, 2004

Seminar Materials

If you want a copy of this presentation after the seminar, you can download it from:

http://sedm.org/seminars/2004/LV20040221/LV20040221.htm

Introduction: Me

- **Been studying the IRS since November 2000**
- **Webmaster of *Family Guardian Website* since March 2001:**
  - **http://famguardian.org**
- **Author of *The Great IRS Hoax* book available FREE at:**
  - **http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm**
  - **Most comprehensive investigation of IRS fraud available: 1,700 pages!**
- **Have been researching IMF decoding for one year**
- **Developed the Master File (MF) Decoder program offered on the SEDM website**
- **Have collaborated with several other freedom researchers in IMF decoding procedures, including the top names in the business:**
  - **IMF Decoder: Robby Struckman,** http://imfdecoder.com
  - **TPIRS Relief: Victoria Osborne,** http://tpirsrelief.com
  - **And many more big names we can't mention!**
- **Participated in the *We the People Truth in Taxation Hearing* on 27-28 Feb 2003 with Bob Shulz as one of two questioners. Also submitted 1/3 of the questions and evidence asked at these hearings**

Learning Objectives

- **Teach you what IMF files are, how they are used, and why you need to understand them**
- **Show the basics of IMF decoding**
- **Describe the products and services that SEDM offers to "*nontaxpayers*" who want to decode their IMF and correct false information therein**
- **Give you a starting point for further research and education into this subject**

Agenda

- What is a “tax”?
- The government tax fraud
- Internal Revenue Service (IRS) Records
- What is an Individual Master File?
- What is IMF Decoding?
- Why IMF Decoding is Important
- Types of IMFs
- Sections within the IMF
- IMF Codes
- Illegal techniques
- Getting copies of your IMF
- Master File (MF) Decoder Program
- SEDM Decoding Services
- Conclusions
- Questions?

What is a "Tax"?

- **Taxes defined:**

  "Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

  A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY. Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d 663, 665. …"

  [Black's Law Dictionary, 6th Edition, page 1457]

- **Only legitimate purpose of taxes is to support government, *not* the people or constituents:**

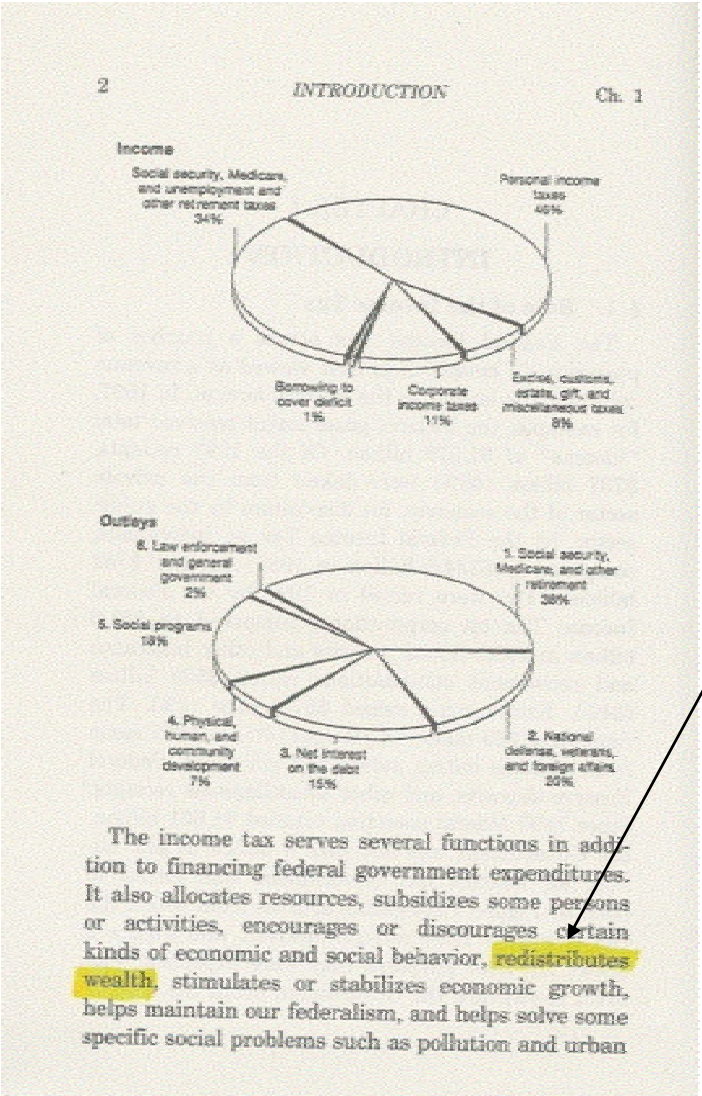
  "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another." [U.S. v. Butler, 297 U.S. 1 (1936)]

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

[Loan Association v. Topeka, 20 Wall. 655 (1874)]

Where do your "taxes" go



2 INTRODUCTION Ch. 1

Income

Social security, Medicare, and unemployment and other retirement taxes 34%
Personal income taxes 46%
Borrowing to cover deficit 1%
Corporate income taxes 11%
Excise, customs, estate, gift, and miscellaneous taxes 8%

Outlays

6. Law enforcement and general government 2%
1. Social security, Medicare, and other retirement 38%
5. Social programs 18%
4. Physical, human, and community development 7%
3. Net interest on the debt 15%
2. National defense, veterans, and foreign affairs 20%

The income tax serves several functions in addition to financing federal government expenditures. It also allocates resources, subsidizes some persons or activities, encourages or discourages certain kinds of economic and social behavior, redistributes wealth, stimulates or stabilizes economic growth, helps maintain our federalism, and helps solve some specific social problems such as pollution and urban

The page on the left was extracted from:

Federal Income Taxation on Individuals, West Group, 1999, ISBN 0-314-23868-9, p. 2,

WHAT'S WRONG WITH THIS PICTURE, FOLKS?

You Don't Pay "tax" to the IRS!

- **Social Security, Medicare, Welfare, FICA are NOT "*taxes*", they are government "*insurance*" programs, and all insurance programs are voluntary!**
- **When "taxes" are used for bribery and "wealth redistribution" instead of supporting the government ONLY, as the law book on the previous pages says, then:**
  - **All governments, judiciaries, and tax collection systems invariably become corrupt**
  - **Governments invariably grow out of control because of thirst for money and power**
  - **The liberties of the people are eliminated one-by-one as taxes are increased and the tax code becomes a means of political control and tyranny**
- **What laws are violated when "taxes" are used for "wealth redistribution"?**
  - **18 U.S.C. 2381: Treason**
  - **18 U.S.C. 208: Conflict of interest**
  - **18 U.S.C. 597: Expenditures to influence voting**
  - **18 U.S.C. 2111: Robbery**
  - **18 U.S.C. 872: Extortion**
  - **18 U.S.C. 876: Mailing threatening communications**
  - **18 U.S.C. 873: Blackmail**
  - **18 U.S.C. 1581: Peonage and slavery**
  - **42 U.S.C. 1994: Peonage and slavery**
  - **13th Amend.: Slavery**
- **For further information on why taxes for wealth redistribution violate the Constitution, read:**

  http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm

What Exactly Do You Pay to the IRS, Then?

- **It is FRAUD to call what we pay to the IRS a "tax"!**
- **What we pay to the IRS is instead a "donation" or "insurance premium" disguised as a "tax" to make it look mandatory**

> *"Donatio: A gift. A transfer of the title of property to one who receives it without paying for it. The act by which the owner of a thing voluntarily transfers the title and possession of the same from himself to another person, without any consideration." [Black's Law Dictionary, Sixth Edition, p 487]*

> *"Voluntary: "Unconstrained by interference; unimpelled by another's influence; spontaneous; acting of oneself. Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed." [Black's Law Dictionary, 6th Edition, page 1575)]*

- **The IRS doesn't maintain "tax records" about you, they maintain records of your "donations"**
- **The federal income tax system under Subtitle A of the Internal Revenue Code is a "donation" program for the municipal government of the District of Columbia, which I call the "District of Criminals"**

IMF Decoding, Copyright Christopher M. Hansen

What Does the Bible Say About This "tax" Scandal?

- **Do not follow a crowd (a democracy, in this case) to do evil!:**

  "You shall not follow a crowd to do evil; nor shall you testify in a dispute so as to turn aside after many to pervert justice." [Exodus 23:2, Bible, NKJV]

- **Do not steal from your neighbor using theft disguised as a "tax":**

  "You shall not steal." [Exodus 20:15, Bible, NIV]

- **Be responsible for yourself and don't depend on government:**

  "Make it your ambition to lead a quiet life, to mind your own business and to work with your hands, just as we told you, so that your daily life may win the respect of outsiders and so that you will not be dependent on anybody."
  [1 Thess. 4:11-12, Bible, NIV]

- **Do not bear false witness against your neighbor, for instance by claiming he owes a "tax" that he doesn't in fact owe:**

  "You shall not bear false witness against your neighbor."
  [Exodus 20:16, Bible, NIV]

- **Do not covet your neighbor's high earnings to subsidize your retirement:**
  - *"You shall not covet your neighbor's house; you shall not covet your neighbor's wife, nor his male servant, nor his female servant, nor his ox, nor his donkey, nor anything [including his earnings from labor] that is your neighbor's." [Exodus 20:17, Bible, NIV]*

IMF Decoding, Copyright Christopher M. Hansen

Government Cover-Up of Scandal

- **IS IT ANY WONDER THE COURTS WANT THE TEN COMMANDMENTS TAKEN OUT OF PUBLIC PLACES AND WHY THEY FIRE SUPREME COURT JUSTICES FOR NOT DOING SO BASED ON THE PREVIOUS SLIDE?**
- **Our government doesn't want you to know that it is violating God's laws and that it is full of criminals! The Bible even tells us why they are inclined to do this:**

> ***"He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God. And this is the condemnation, that the light has come into the world, and men loved darkness rather than light, because their deeds were evil. For everyone practicing evil hates the light and does not come to the light, lest his deeds should be exposed. But he who does the truth comes to the light, that his deeds may be clearly seen, that they have been done in God." [Bible, John 3:18-21]***

- **The prosecution rests its case**

What should we do about this fraud?

- **ARE YOU MAD YET?……BECAUSE:**

YOU OUGHT TO BE!

- ***People who believe in God cannot subsidize or support this EVIL, because:***
  - ***It violates God's laws***
  - ***The Bible says:***

    "The violence of the wicked will destroy them because they refuse to do justice." [Prov. 21:7, Bible, NKJV]
  - ***It violates the first commandment to put God first, instead of Government, first. It is therefore "idolatry" which is the gravest of the sins identified in the bible***
  - ***It injures our neighbor (see Exodus 20:12-17 and Matt. 22:39-40)***
  - ***It subsidizes and encourages greed, tyranny, theft, and dishonesty by our government***

IMF Decoding, Copyright Christopher M. Hansen

Internal Revenue Service (IRS) Records

- **The IRS maintains electronic records about you in their computer system called the Integrated Document Retrieval System (IDRS) and the Audit Information Management System (AIMS)**
- **There are five main types of records IRS maintains in their IDRS system:**
  - **Business Master Files (BMF): Tracks businesses**
  - **Individual Master File (IMF): Tracks individuals**
  - **Non Master File (NMF): Tracks things that don't fit in other files, along with manual assessments**
  - **Employee Plans Master File (EPMF): Tracks employee retirement plans**
  - **Individual Retirement Account File (IRAF): Tracks Individual Retirement Accounts**
  - **Information Return Master File (IRMF): Tracks 1099's, W-2's, etc.**
- **All IRS records are maintained in large computer mainframes distributed throughout the country**
  - **All data is batch processed weekly at each computer center**
  - **The computer centers stay synchronized by flying large tapes from around the country into the Martinsburg Computing Center (MCC)**
- **Information is recorded using cryptic alphanumeric codes that are not understandable without access to the "code books" and IRS training and reference materials**
- **All IRS records about you are available by simply requesting them under the Privacy Act, 5 U.S.C. §552a and the Freedom of Information Act (FOIA), 5 U.S.C. §552**
- **IRS is very secretive and protective of information that could be used to help educate people about the meaning of information in these files because:**
  - **Knowing what the IRS knows about you eliminates your fear of them, which removes an important means of leverage they use to intimidate us**
  - **Mishandling or illegal falsification of files by IRS employees can result in personal liability for criminal and civil lawsuits**
  - **These files allow you to invalidate illegal assessments by the IRS, which means they become uncollectible and must be fixed**

What is an Individual Master File (IMF)?

- **The Individual Master File (IMF) is the file that is maintained on biological people like you:**
  - **All information is filed by Social Security Number (SSN)**
  - **This is where your 1040, 1040A, and 1040NR form information is entered**
  - **Keeps track of all the transactions or changes that the IRS has made to the status of your tax returns**
  - **Keeps track of all correspondence, letters, and notices sent to and from you**
  - **Is the place where your "eFile" information is entered**
  - **Is managed automatically by the IRS' Integrated Document Retrieval system**
- **Each document in the system is identified by a number called the Document Locator Number (DLN). More about that later**

What is IMF Decoding?

- **IMF decoding accomplishes for your federal tax status the same thing that credit repair does for your credit history**
- **The specific purposes of IMF decoding are precisely as follows:**
  - **Understand everything the IRS "thinks" they know about you**
  - **Discover whether their information about you is incorrect**
  - **Correct any inaccurate information**
  - **Identify violations of statutes, regulations, and internal procedures**
  - **Invalidate illegal assessments**
  - **Prevent or circumvent illegal collection activity**
  - **Provide you with information that is useful in responding to improper IRS letters and notices**
  - **Identify specific IRS employees who are violating tax statutes, regulations, and internal procedures so they can be prosecuted with a Bivens Action**
  - **Produce evidence of IRS wrongdoing that you can send in to the IRS to have entered into your official IRS administrative record which will immunize you from subsequent illegal criminal or civil prosecution by IRS**
- **IMF decoding can be done:**
  - **Inexpensively and automatically by computer using the Master File Decoder program available on the SEDM website**
  - **Manually by human labor, which tends to be very expensive, time consuming, and especially error prone**

Why is IMF Decoding Important?

- **IMF decoding is very important!**
- **A good IMF decode can:**
  - **Eliminate fear caused by ignorance about what the government knows or doesn't know about you**
  - **Invalidate illegal assessments**
  - **Stop criminal investigations**
  - **Stop illegal collection activity**
  - **Stop harassing IRS notices**
  - **Prevent civil or criminal prosecution against you**
  - **Help you to defend yourself in court against wrongful civil and criminal lawsuits**
  - **Provide powerful evidence that can be used to prosecute specific IRS agents who have violated the tax laws and internal IRS procedures**
  - **Save TONS of money and headaches**
  - **Scare the IRS into treating you more respectfully next time**

Types of IMFs

- **IMF records are available from the IRS as printed, paper reports ranging from two pages all the way up to 30 pages**
- **There are two types of IMF reports: IMF Specific and IMF Complete**
- **Both IMF report formats have the same basic information**
- **IMF Complete:**
  - **Multiple tax years, usually from five to ten years back in time**
  - **Section for each tax year**
  - **Up to about 30 pages**
- **IMF Specific:**
  - **One tax year only**
  - **Contains slightly more detail than the IMF complete**
  - **From two to five pages in length**

Additional Specialty Information

- **Additional specialty information can be requested from IRS under FOIA to clarify the content of the IMF Specific or IMF Complete reports**
- **Most specialty information is produced by the IRS' Audit Information Management System (AIMS)**
- **Example Specialty Information:**
  - **23 C assessment certificates: Required to prove lawful assessments**
  - **ICS History Transcript: Text journal history of your case**
  - **Additional assessment documentation: Includes many different types of forms)**
  - **AMDISA Report: Status of entity within the Audit Information management System. Also used to determine what type of activity or "person" IRS thinks you are**
  - **TXMODA Report: Used to identify illegal Substitute for Returns (SFRs)**
  - **DDBKD Report: Citizenship of entity**
  - **…and MUCH more**
- **Specific examples where specialty information is required:**
  - **Criminal Investigation is in progress by the Criminal Investigation Division (CID)**
  - **Illegal Substitute For Returns (SFRs)**
  - **Time-barred assessments**
  - **Illegal penalty assessments**
  - **Illegal collection activity**
  - **IMF is put in freeze mode and manually edited to bypass computer safeguards**
  - **Transactions are illegally imported from the NMF or the Retention Register to bypass computer safeguards**
  - **Suspicious errors in IMF**

Document Locator Numbers (DLNs)

- **Breakdown of a Document Locator Number:**
  - **Example: 29221-314-18004-6**

Digit(s) (left to right)	Description	Value in example	Meaning in example
1 and 2	File Location Code (FLC), which is the Service Center	29	Ogden Service Center
3	Tax Class	2	Individual Tax (IMF), Fiduciary Income Tax (BMF), Partnership Return (BMF)
4 & 5	Document Code (DC)	21	Form 1040 (2-Individual Business or Farm-not paid), 5329(0), W-2(5)
6 to 8	Julian date	314	
9 to 11	Blocking Code	180	Tax, penalty, interest or freeze release without original return, CP-55 generated
14	Year	6	

Tax Class

Tax Class:

Tax Class (Third digit of Document Locator Number or DLN)	*Tax Class*
0	Employee Plans Master File (EPMF)
1	Withholding and Social Security
2	Individual Income Tax, Fiduciary Income Tax, Partnership return
3	Corporate Income Tax, 990C, 990T, 8083 Series, 8609, 8610
4	Excise Tax
5	Information Return Processing (IRP), Estate and Gift Tax
6	NMF
7	CT-1
8	FUTA
9	Mixed-Segregation by tax class not required

Sections within IMFs

- **Each IMF has four sections**
  - **Entity Portion: Records information about "taxpayer", including name, address, SSN, spouse, etc.**
  - **Module Portion: Details about tax liability during a given year**
  - **Transaction list: Chronological history of all changes to the account**
  - **Master File (MF) Status (Stat) list: Record of all notices sent to the "taxpayer" and/or changes in the status of the module**

IMF Specific: Entity Portion

```
002955

PAGE NO-0001

                        *IMF MCC TRANSCRIPT-SPECIFIC*          EMP NO 79-175
                                                                   LAURI/941

 ACCOUNT NO  123-12-1234                  03-10-2003
 NAME CONT-  NAME                        CYCLE-200312
*************************************************************************
FOR-791755      BY-791755      ON-03172003 TYP-S-30-199512
TIME-15:48 SRC-I    LAURI/941              PROCESSED ON-077
                                           REQUESTED TAX MODULE FOUND ON MF


1995 2      NAME
            ADDRESS                                  BODC-SB BODCLC-W
198825                          CA                   SPOUSE SSN- 123-12-1234
                                           PRIOR NAME CONTROL-          FZ>    -
LOC-6833                                   MFR-04  VAL-1 IRA-                CAF-
YEAR REMOVED-        ENT EXT CYC-200312    FYM-12  SCS-2  CRINV-Z 130-
                                           RPTR-   PMF-    SHELT-  BNKRPT-  BLLC-
                                           ACCRETION-                    MIN SE-
                                           JUSTIFICATION-1  IRS EMPL-   FED EMPL-

PTNL    NAME
```

IMF Specific: Module Portion

```
LSTRET-1999 ME-      CND-E FLC-00 200049
**************************
* TAX PERIOD 30     199512 *          REASON CD-            MOD EXT CYC-200312
**************************
FS-2          CRINV-Z             LIEN-  89247-732-70024-0    CAF-    FZ>T    -
TDA COPYS-4297                           TDI COPYS-
       INT TOLERANCE-  MATH INCREASE-    HISTORICAL DO-68 BWNC-    BWI-
MF MOD BAL-          381,684.17
ACRUED INTEREST-      52,459.94  0331200          CSED-12162006
ACCRUED PENALTY-      44,890.48  2003033          RSED-10151999
FMS- IA CD-0                                     ARDI-0              ASED-12042000

     150 12161996                439.00   1  199649
                                           29221-314-18004-6 D CD-          SRC-
                RCC-                ERR-          TAX PER T/P-             439.00
RET RCVD DT-11121996                       PREPARE IND-0  PREPARE TIN-
                                                     F/C-  AGI-    511,574.00
                                           FOREIGN-              FARM-  MF P-
                                           XRF-                AEIC-          0.00
                                           NAI-        EXMPT-07 NRGY-         0.00
                                           LTEX-         TAXABLE INC-     505,024.00
                                           PENALTY SUPP-1000    SET-       19,937.00
                                                      TOTAL WAGES-           0.00
                                           MDP-         TOTAL INC TX-         0.00
                                                 EST TAX BASE-               0.00
                                                    PR YR BASE-              0.00
                                           SHORT YR CD-        ES FORGIVENESS %-  0
                                           1ST SE-61,200.00       2ND SE- 2,871.00
                                           ACCT TYPE-
                                           EFT-0
```

IMF Specific: Transactions

```
460 04151996--------------   199620 45217-112-41020-6
                                  EXT DATE-08151996   709-IND-0

460 08151996--------------   199638 68277-238-13096-6
                                  EXT DATE-10151996   709-IND-0

768 04151996      1,035.00-  199649 29221-314-18004-6
                                  PRC-

836 04151996        596.00   199649 29221-314-18004-6
                                  PRC-

425 06181997--------------   199726 94277-169-20000-7
                                  SOURCE-62  ORG-      PROJ-      RET REG-
                                  PTR DO-

420 06281997--------------   199728 94277-179-00000-7
                                  AIMS #0000000062

300 02142000          0.00   200005 89247-421-10027-0
                                  HC2 DC11 870D         ASED
                                                                PC  A0264
                                  CLAIM REJECT DT-

520 01262000--------------   200005 94277-026-00000-0
                                  COLCLOS-72 PROC-   CLAIM-   PYMT-  A0264
                                  CSED EXTENSION-    BLLC-
```

Transaction Codes

- **Transactions codes describe changes made to the IMF record over time**
- **All transaction codes are three numeric digits. Examples:**
  - **150: Return Filed, liability assessed**
  - **420: Examination indicator**
  - **424: Examination request indicator**
  - **425: Examination accepted indicator (reverses 424 code)**
  - **460: Extension of time for filing**
  - **914: Active Intelligence investigation by CID**
- **Some transactions reverse others:**
  - **425 reverses 424**
  - **Reversed transactions do not appear on the IMF, but can be clearly seen on the TXMOD report**
- **Each transaction contains a list of subfields that go with it which describe different aspects of the transaction. Each subfield has its own abbreviation. Most common subfields:**
  - **COLCLOS: Collection Closing Code**
  - **PRC: Penalty Reason Code**
  - **PEN CODE: Penalty Code**
  - **971-CD: Also called Action Code**
  - **HC: Hold Code**
  - **SOURCE-CD: Source Code or reason for this transaction**

IMF Specific: MF Stat section

```
MF STAT-04 05271996 EXT DT-10151996          962008
MF STAT-12 12161996                0.00      964908
MF STAT-21 11132000            3,000.00      004808
MF STAT-21 11132000          361,309.82      004808
MF STAT-21 12112000          364,309.82      004808
MF STAT-21 11272000            3,000.00      005008
MF STAT-21 11272000          359,510.90      010708
MF STAT-21 02262001          726,820.72      010708
MF STAT-56 02262001          726,820.72      010708
MF STAT-48 04022001                0.00      011208
MF STAT-21 03262001          381,684.17      011108
MF STAT-58 05072001          381,684.17      011708
MF STAT-24 06112001          381,684.17      012208
MF STAT-26 11262001          381,684.17      014608
```

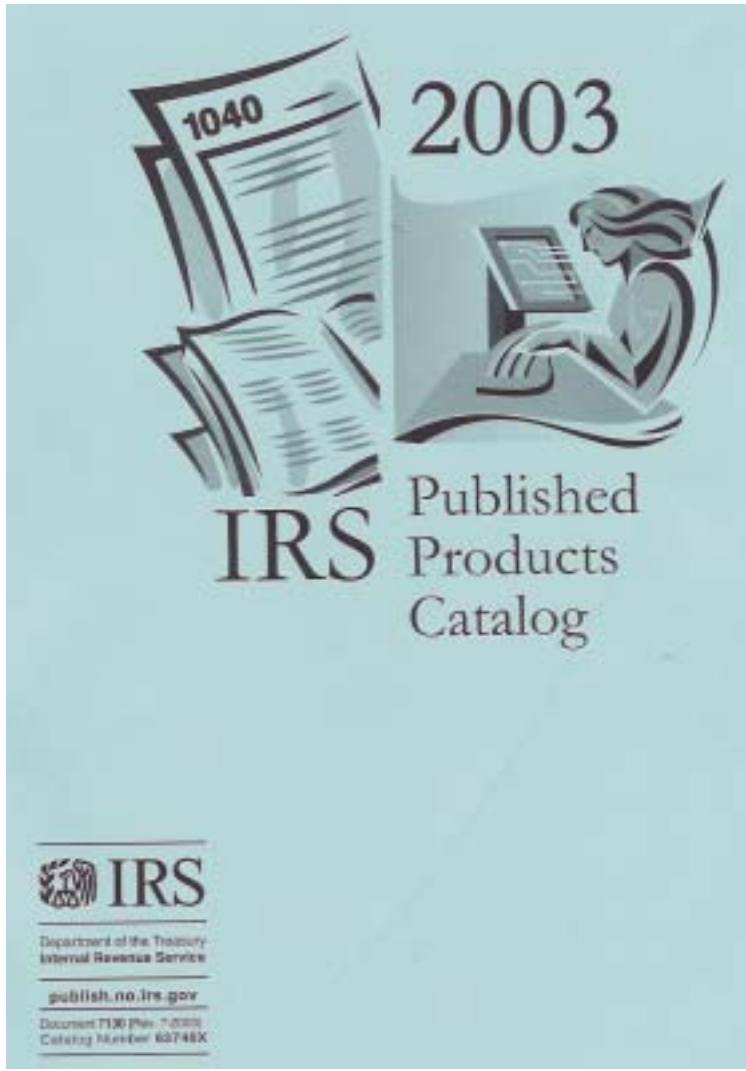
IMF Codes

- Codes are used in the IMF in keep track of the status of the person, the tax due, and the history of payments
- An example of a code would be the SCrambled SSN indicator, which is abbreviated “SCS” on the IMF. Below are the valid values for this code:
  - 0 = No scrambled SSN
  - 1 = Two taxpayers have the same SSN
  - 2 = SSN has been verified not scrambled SSN
  - 8 = SSN has been verified and released this cycle
- For the above code, if the value in the field says “1”, the IMF record is completely invalidated and may not be relied upon to determine your tax liability because the data may not refer to you! This is important stuff, folks!
- A typical IMF can contain up to about 200 different codes
- Our Master File Decoder has information about 268 different types of codes contained on various IRS reports
- Many of the codes used are simply abbreviations. The Master File Decoder program has information about 800 different terms and abbreviations found in IMF’s and in the literature that describes them

Researching IMF Codes Further

- **The Master File Decoder also contains a detailed list of nearly every code used by the IRS in the "Fields" form**
- **IMF Codes are also described in several different IRS manuals, including:**
  - **IRS 6209 Manual:**
    - **Available on SEDM Website**
    - **Contains description of most IMF codes**
  - **IMF Operations Manual:**
    IRS 30(55)(0), MT 3000-353 dated 1-1-96
  - **BMF Operations Manual:**
    IRS 30(52)00, MT 3000-346 dated 1-1-95
  - **Automated Non Master File (ANMF):**
    IRS 30(17)(46)0, MT 3(17)00-271
  - **Law Enforcement Manual:**
    LEM III-386, 3(27)(68)0, dated 1-1-90

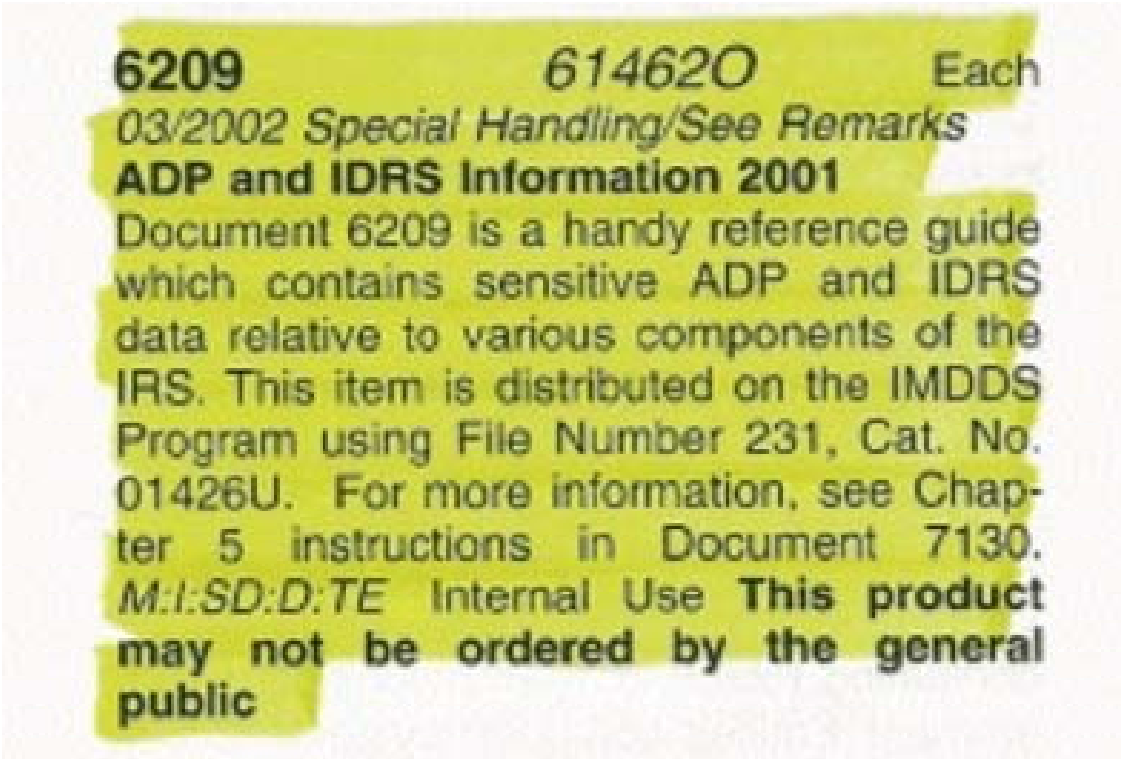
IRS Does NOT Want you to Understand Your IMF!



IRS Does NOT Want you to Understand Your IMF!

- **Below is Page D-1 of the foregoing manual, listing the IRS 6209 decoding manual**
- **Note that it says "This product may not be ordered by the general public":**

WHY DO YOU THINK THAT IS?



6209 *61462O* Each
03/2002 Special Handling/See Remarks
ADP and IDRS Information 2001
Document 6209 is a handy reference guide which contains sensitive ADP and IDRS data relative to various components of the IRS. This item is distributed on the IMDDS Program using File Number 231, Cat. No. 01426U. For more information, see Chapter 5 instructions in Document 7130. *M:I:SD:D:TE* Internal Use **This product may not be ordered by the general public**

IRS Does NOT Want you to Understand Your IMF!

- **In addition to the foregoing IRS scandal:**
  - **The foregoing document, the *IRS Published Products Catalog*, Document 7130, is NOT available to the general public, so that you don't know what they are trying to hide:**
    - **It s not available on their website**
    - **When we called their order line, they asked "May I ask why you want this document?"**
    - **If you want a copy of IRS Document 7130, we have the electronic version on the Family Guardian Website at: http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm**
  - **IRS removed the 6209 Manual from their website in March of 2003 to make it more difficult for people to interpret their IMF file. You can read an article about this scandal at: http://famguardian.org/Subjects/Taxes/News/IRS6209Removed-030317.htm**
  - **IRS has removed important sections from its Internal Revenue Manual available from its website in response to articles posted on the Family Guardian Website, to hide evidence of its wrongdoing**
  - **A number of people have used the FOIA to request a copy of the IRS 6209 Manual from the IRS, and their response:**
    - **Had several chapters removed**
    - **Had all useful information redacted so that it was virtually worthless**
- **The above scandal is completely inconsistent with:**
  - **The idea of an accountable government that *serves* the people**
  - **The Fair Debt Collection Practices Act (FDCPA), which the IRS Restructuring and Reform Act of 1998, section 3466, 12 Stat. 768 says the IRS is subject to**
- **The FDCPA, requires that:**
  - **15 USC 1692g(b): The debt collector (IRS) be able and willing to provide an original copy of the imputed debt liability, which in this case is evidence of a valid assessment that is procedurally correct**
  - **15 U.S.C. 1692e: The debt collector (IRS) cannot make any false or misleading representations about the nature of the debt. Making your IMF file virtually unreadable to you by absolutely and defiantly refusing to provide the documents needed to understand it constitutes an attempt to at least confuse or mislead the creditor.**

Illegal Techniques

- **Illegal techniques are methods used by the IRS that are used to falsify your IMF record**
- **Most illegal techniques are accomplished by:**
  - **Putting your IMF into "freeze mode" so that manual transactions may be entered**
  - **Entering false or fraudulent assessment information to create a bogus liability**
  - **Lying to the computer by pretending to import transactions from the Retention Register that technically don't even exist**
- **Our Master File Decoder program identifies over 10 different illegal techniques, including such things as:**
  - **Assessments outside the Assessment Statute Expiration Date (ASED)**
  - **Unauthorized extensions to the ASED**
  - **Illegal values on IMF report, rendering it invalid**
  - **Illegal transaction importing from the Non Master File using TC370**
  - **Illegal importations from the Retention Register**
  - **Illegal time-barred assessments**
  - **Invalid CP notices sent to "taxpayer"**
  - **Illegal freezes on IMF account**
  - **Illegal criminal investigations active**

Getting Copies of Your IMF

- **You can request a copy of your IMF from the IRS using the authority of the Privacy Act, 5 U.S.C. §552a**
- **Under 5 U.S.C. §552(a)(6)(a)(i), the government has 20 days to respond to your request for information. If the request is large or includes a lot of information, it could take longer, but the government must warn you that there will be a delay**
- **It's important to keep your FOIA or Privacy Act request for documents as short and simple as possible so that the IRS will not have any excuses for failing to comply**
  - **The more pieces of information you ask for on the request, the more excuses the IRS will make**
  - **Requests for information should be limited to no more than two or three items at most**
  - **If you have more items to request, send out multiple requests staggered over several days**
- **Our Master File Decoder program automatically generates several canned customized FOIA requests that are appropriate for your situation and which quickly uncover most types of IRS fraud and abuse**

Additional FOIA References

- **Citizens Guide to the Using the Freedom of Information Act and the Privacy Act:**
  http://famguardian.org/TaxFreedom/LegalRef/FOIACitizensGuide.pdf

- **Department of Justice FOIA Guide:**
  http://www.usdoj.gov/oip/foi-act.htm

- **IRS Disclosure Litigation Reference Manual:**
  http://famguardian.org/PublishedAuthors/Govt/IRS/IRSDisclLitRefBook.pdf

Master File (MF) Decoder Program

- **Is available on the SEDM website: http://sedm.org**
- **Features**
  - **Automatically prepares the FOIA forms needed to obtain your IMF records**
  - **Tells you what records to obtain based on given circumstances**
  - **Accepts inputs of codes in IMF and AMDISA records provided in response to your Freedom of Information Act/Privacy Act request.**
  - **Flags illegal, fraudulent, or time-barred transactions that need to be corrected in your record.**
  - **Complete user manual available for FREE**
  - **Prints a very professional automated report you can send to IRS to correct errors in your record**
  - **Comprehensive index of IRS acronyms, definitions, forms, fields, IRS history, and FOIA systems of records**
- **Minimum system requirements:**
  - ***Microsoft Access 2000 or later installed-mandatory*. Microsoft Access is part of Microsoft Office Professional 2000, 2002, or 2003**

    ***NOTE:* Microsoft Access 97 or earlier WILL NOT work so please don't contact us to complain about this fact or ask you to help you to get it to work. Microsoft Access is also not available on the MAC or any platform other than the PC.**
  - **Personal Computer or compatible**
  - **Windows 2000, Windows XP, or Windows 2003**

    ***Note:* Does *not* work on the Macintosh, unless there is a version of Microsoft Access available for it**
  - **128MB RAM**
  - **50 MB available disk space**

Master File (MF) Decoder Program (cont)

- **The MF Decoder**
  - **Is the only tool of its kind that we know of**
  - **Is very easy to use**
  - **Comes with an excellent user manual that tells you how to use it**
  - **Is very inexpensive**
  - **Can be used by both individuals and by decoding businesses who service large numbers of clients**
  - **Supports multiple users simultaneously by locating on a share server in your office**
  - **Has been developed and tested using input from top IMF decoders throughout the country**
  - **Was first released on May 31, 2003**
  - **Has been through 27 revisions and upgrades since it was first released**
  - **Is constantly being improved and expanded to meet the needs of our many users**
- **A BIG advantage of the MF Decoder is that if you upgrade to a new version, you can:**
  - **Import all your old data and thereby avoid retyping**
  - **Use new illegal technique detection features of the program to catch additional problems with older IMFs**

MF Decoder Professional

- **MF Decoder is also available in a Professional Edition:**
  - **CD-ROM format instead of downloadable zip**
  - **Complete Exhibit Catalog containing exhibits demonstrating the meaning of every field decode and illegal technique in the database using IRS publications**
  - **Complete electronic library of IRS decoding reference manuals in Acrobat format, including:**
    - **IRS Document 6209, downloaded from IRS website on 03-03-2003 (622 pages)**
    - **AIMS Processing Handbook, dated 02-08-99 (91 pages)**
    - **IRS Law Enforcement manual (LEM) III, 3(27)(68), LEM III-386, dated 01-01-90 (292 pages)**
    - **Individual Master File (IMF) Operations Manual, 3(55)(0, MT 3000-353, dated 01-01-96 (37 pages)**
    - **Business Master File (BMF) Operations Manual, 3(52)0, MT 3000-346, dated 01-01-95 (27 pages)**
    - **Automated Non Master File (ANMF), 3(17)(46), MT 3(17)00-271, dated 01-01-96 (216 pages)**
    - **Transcripts Manual, 3(65)0, MT 35-00-219, dated 01-01-96 (168 pages)**
    - **IRS Federal Tax Lien Handbook, dated 02-02-2000 (42 pages)**
    - **IRS Collection Manager's Handbook, dated 02-2000 (90 pages)**
    - **Department of Justice Criminal Tax Manual, dated 05-28-1998 (1298 pages)**
    - **Federal Rules of Evidence, last updated 05-12-2003 (181 pages)**
  - **Complete electronic library of Freedom of Information Act and Privacy Act reference documents in Acrobat format:**
    - **Freedom of Information Act, 5 U.S.C. 552 (link)**
    - **Privacy Act, 5 U.S.C. 552a (link)**
    - **Internal Revenue Service (IRS), Systems of Records, Federal Register Vol. 66, pp. 66784-63875 (93 pages)**
    - **Internal Revenue Service (IRS), Systems of Records, Internal Revenue Manual Exhibit [1.3] 15-2 dated 08-19-98 (13 pages)**
    - **Dept. of the Treasury, Systems of Records, Federal Register Vol. 66, pp. 44205 thru 44213 (10 pages)**
    - **Citizens Guide to Using the Freedom of Information Act and the Privacy Act (74 pages)**
    - **IRS Disclosure Litigation Reference Book, dated 4-2000 (314 pages)**

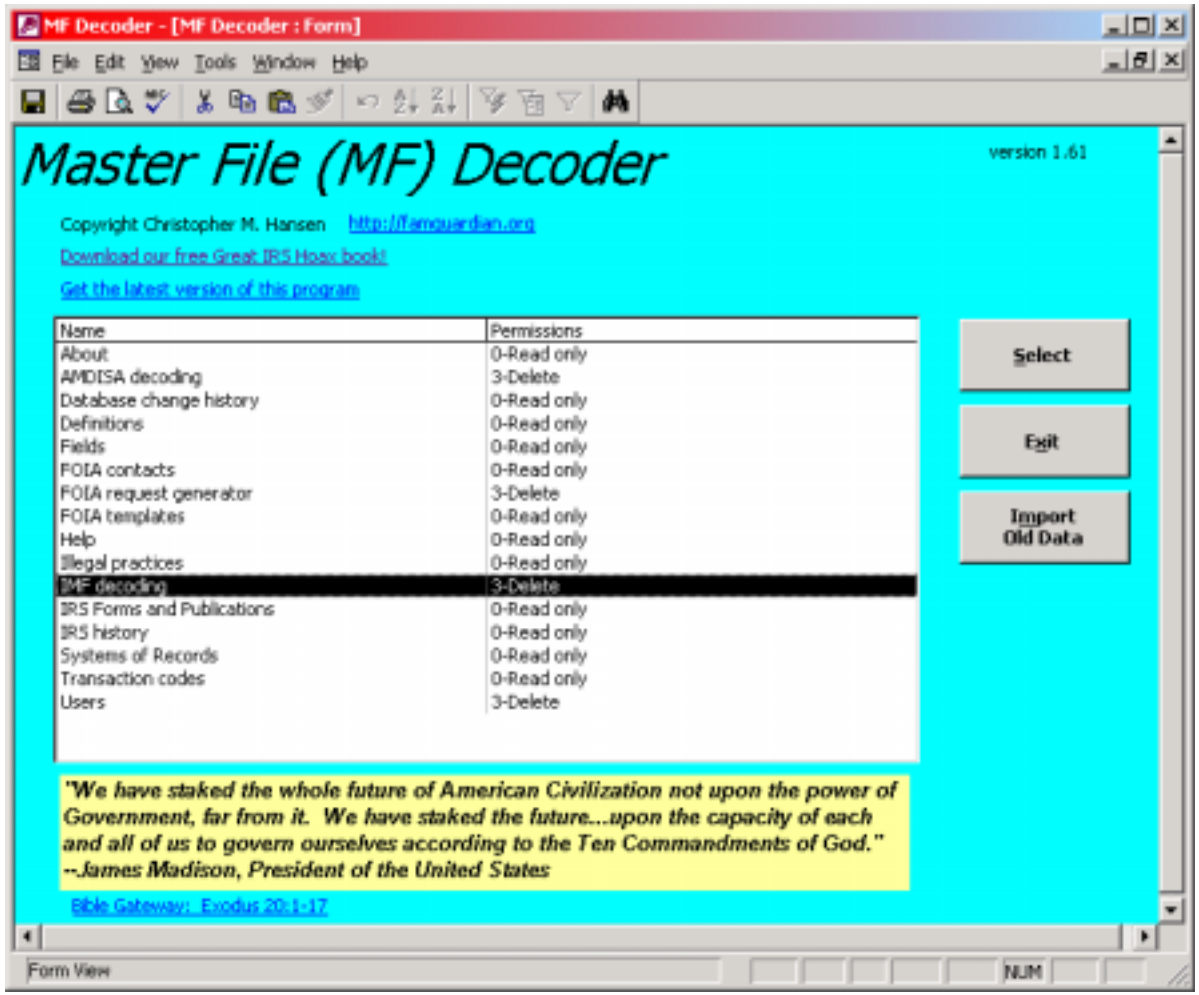
MF Decoder Professional

- Complete electronic library of IMF decoding and tax training materials:
  - IMF Decoding presentation by Chris Hansen (40 slides)
  - Richard Standring's audio IMF training (MP3 audio)
  - Great IRS Hoax: Why We Don't Owe Income Tax (latest edition)
  - Assumption of Liability book (latest edition)
  - How to Keep 100% of Your Earnings movie (1.5 hours)

- **Which version is right for you?**
  - MF Decoder Standard recommended if you meet any of the following:
    - Just want to know what your file says
    - Are only dealing administratively with the IRS
    - Can't afford the more expensive Pro version
  - MF Decoder Professional recommended if you meet any of the following:
    - Have a slow dial-up link and can't download the program over the phone line
    - Want to learn as much as possible about how to decode Master Files yourself
    - Want to craft a dynamite Privacy Act amendment request to add to your administrative record that includes evidence to back up every claim and conclusion
    - Decode professionally for several clients
    - Intend to use your decode in court litigation. MF Decoder pro comes with evidence admissible in court that will allow you to back up everything it says

Master File (MF) Decoder Program (cont)

- **Demo**


MF Decoder - [MF Decoder : Form]
File Edit View Tools Window Help
Master File (MF) Decoder
version 1.61
Copyright Christopher M. Hansen http://famguardian.org
Download our free Great IRS Hoax book!
Get the latest version of this program
Name
Permissions
About 0-Read only
AMDISA decoding 3-Delete
Database change history 0-Read only
Definitions 0-Read only
Fields 0-Read only
FOIA contacts 0-Read only
FOIA request generator 3-Delete
FOIA templates 0-Read only
Help 0-Read only
Illegal practices 0-Read only
IMF decoding 3-Delete
IRS Forms and Publications 0-Read only
IRS history 0-Read only
Systems of Records 0-Read only
Transaction codes 0-Read only
Users 3-Delete
Select
Exit
Import Old Data
"We have staked the whole future of American Civilization not upon the power of Government, far from it. We have staked the future...upon the capacity of each and all of us to govern ourselves according to the Ten Commandments of God."
--James Madison, President of the United States
Bible Gateway: Exodus 20:1-17
Form View
NUM

SEDM Decoding Services

- **In addition to the Master File (MF) Decoder, SEDM also offers full-service IMF decoding**
- **Our IMF decoding service works in four phases**
  - **Phase 1: Information gathering about you**
  - **Phase 2: Initial Privacy Act request for your IRS records**
  - **Phase 3: Initial Decoding**
  - **Phase 4: Situational Privacy Act Requests**
  - **Phase 5: Final Decoding and Rebuttal**
  - **Phase 6: Maintenance**
- **Our IMF decoding service provides advantages above and beyond the MF Decoder. It includes:**
  - **All deliverables provided in electronic form on a single CD-ROM, to conserve space and maximize convenience**
  - **Electronic copy of all FOIA responses**
  - **Complete electronic exhibit package documenting every field decode**
  - **Copy of Master File Decoder for browsing decoded results**
  - **Complete reference library of IRS manuals used to do decode**
  - **Complete IRS forms library**
  - **Our excellent reputation for quality and attention to detail**

More About Full-Service Decoding

- **If you would like to learn more about Full-Service IMF Decoding, you may visit the SEDM website at:**

  http://sedm.org/ProductInfo/Services/IMFDecoding/IMFDecoding.htm

Further Reading

- **IRS Website:**
  http://www.irs.gov
- **Internal Revenue Manual (IRM):**
  http://www.irs.gov/irm/index.html
- **Internal Revenue Code:**
  http://www4.law.cornell.edu/uscode/26/
- **IRS 6209 Manual:**
  - **Available on SEDM Website**
  - **Contains description of most IMF codes**
- **IMF Operations Manual:**
  IRS 30(55)(0), MT 3000-353 dated 1-1-96
- **BMF Operations Manual:**
  IRS 30(52)00, MT 3000-346 dated 1-1-95
- **Automated Non Master File (ANMF):**
  IRS 30(17)(46)0, MT 3(17)00-271
- **Law Enforcement Manual:**
  LEM III-386, 3(27)(68)0, dated 1-1-90
- **Master File Decoder Program: Available on SEDM website**
- **Citizens Guide to the Using the Freedom of Information Act and the Privacy Act:**
  http://famguardian.org/TaxFreedom/LegalRef/FOIACitizensGuide.pdf

Conclusions

- **IMF decoding is an important part of defending yourself against IRS abuse and illegal tax law enforcement activity**
- **Knowing everything the IRS knows about you:**
  - **Eliminates your fear**
  - **Gives you more confidence in dealing with them**
  - **Means more bargaining power for you**
  - **Could prevent unnecessary and undeserved government-initiated litigation against you**
- **The IRS does not want you to know what they know about you and have taken extreme steps to keep information about IMF decoding out of the hands of the general public**
- **SEDM offers two different options for getting your IMF decoded:**
  - **Inexpensive, automated decoding using the Master File Decoder**
  - **Full-service IMF decoding and rebuttal at an affordable price**
- **IMF decoding is complicated and can be intimidating for new recruits, but our offerings are designed to help get you up to speed quickly**